

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
Civil No. 06-3547(DSD/SRN)

General Mills, Inc. &
Subsidiaries,

Plaintiff,

v.

ORDER

The United States of America,

Defendant.

This matter is before the court on remand from the Eighth Circuit Court of Appeals. On January 26, 2009, the Eighth Circuit reversed the court's January 14, 2008, order granting plaintiff General Mills, Inc. & Subsidiaries' motion for summary judgment. Specifically, the Eighth Circuit held that 26 U.S.C. § 162(k)(1) bars the deduction allowed by 26 U.S.C. § 401(k)(1). See General Mills, Inc. v. United States, 554 F.3d 727, 730 (8th Cir. 2009). In accordance with the Eighth Circuit's opinion, **IT IS HEREBY ORDERED** that:

1. Plaintiff's motion for summary judgment [Doc. No. 42] is denied.

2. Defendant's motion for summary judgment [Doc. No. 38] is granted.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: September 21, 2009

s/David S. Doty
David S. Doty, Judge
United States District Court